DOCKET NO: 279196US6PCT

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

NAOTAKA TSUNODA : EXAMINER: RYAN C. ROBINSON

SERIAL NO: 10/560,892 :

FILED: APRIL 26, 2006 : GROUP ART UNIT: 2614

FOR: HEADPHONE DEVICE :

AMENDMENT UNDER 37 C.F.R. §1.111

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated April 30, 2010, please amend the aboveidentified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.